

AR8839

ARKANSAS INDIVIDUAL INCOME TAX RETURN

Qualified Adoption Expenses

2002

Name as Shown on Return	Social Security Number
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Part I Information About Your Eligible Child or Children - You must complete this part. Attach a schedule if you need additional space.

1	(a) Child's Name First Last		(b) Child's Year of Birth	Check if child was -			(f) Child's identifying number
				(c) born before 1984 and was disabled	(d) a child with special needs	(e) a foreign child	
Child 1				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Child 2				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Part II Adoption Credit

	Child 1	Child 2	
2 Enter \$5,000 (\$6,000 for a child with special needs) 2	00	00	
3 Did you file Federal Form 8839 for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See Instructions 3	00	00	
4 Subtract line 3 from 2 4	00	00	
5 Enter the total qualified adoption expenses you paid in: • 2001 if the adoption was not final by the end of 2002. • 2001 and 2002 if the adoption was final in 2002. • 2002 if the adoption was final before 2002. 5	00	00	
6 Enter the smaller of line 4 or line 5 6	00	00	
7 Add the amounts on line 6. If zero, skip lines 8 - 11 and enter -0- on line 12 7		00	
8 Enter your federal modified adjusted gross income 8		00	
9 Is line 8 more than \$75,000? <input type="checkbox"/> No. Skip lines 9 and 10 and enter -0- on line 11. <input type="checkbox"/> Yes. Subtract \$75,000 from line 8. 9		00	
10 Divide line 9 by \$40,000. Enter the result as a decimal (rounded to at least three places.) Do not enter more than "1.000". 10			00
11. Multiply line 7 by line 10. 11			00
12. Subtract line 11 from line 7. 12			00
13. Carryforward of adoption credit from prior years (see instructions). 13			00
14. Add lines 12 and 13. Then, see instructions for the amount of credit allowable and enter amount here. 14			00
15. Arkansas credit: Multiple amount in line 14 by 20% (.20). 15			00

Part III Employer - Provided Adoption Credit

	Child 1	Child 2	
16 Enter \$5,000 (\$6,000 for a child with special needs) 16	00	00	
17 Did you receive employer-provided adoption benefits for a prior year? <input type="checkbox"/> No. Enter -0-. <input type="checkbox"/> Yes. See Instructions 17	00	00	
18 Subtract line 17 from line 16. If zero or less, enter -0- 18	00	00	
19 Enter the total amount of employer-provided adoption benefits you received in 2002. This amount should be shown in box 12 of your 2002 W-2 form(s) with code T 19	00	00	
20 Add the amounts in line 19 20			00
21 Enter the smaller of line 18 or line 19 21	00	00	
22 Add the amounts on line 21. If zero, skip lines 23-26, enter -0- on line 27, and go to line 28 22		00	
23 Enter your Federal modified adjusted gross income 23	00		
24 Is line 23 more than \$75,000? <input type="checkbox"/> No. Skip lines 24 and 25 and enter -0- on line 26. <input type="checkbox"/> Yes. Subtract \$75,000 from line 23. 24	00		
25 Divide line 24 by \$40,000. Enter the result as a decimal (rounded to at least three places.) Do not enter more than "1.000". 25		X	
26 Multiply line 22 by line 25. 26		00	
27 Excluded benefits. Subtract line 26 from line 22. 27			00
28 Taxable benefits. Subtract line 27 from line 20. Also, include this amount on form AR1000, line 21 or on form AR1000S, line 10. 28			00

NOTE: If the total adoption expenses you paid in 2002 were not fully reimbursed by your employer **and** the adoption was final in or before 2002, you may be able to claim the adoption credit in Part II on the front of this form.